

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA**

IN RE:)	
)	
MICHAEL L. CALLOWAY SR.,)	
LILLIE E. CALLOWAY,)	Case No. BK: 09-16011
)	Chapter 7
)	
)	
Debtor.)	

NOTICE OF LIEN

COMES NOW the Oklahoma County Treasurer a secured creditor herein, and gives its Notice of Lien pursuant to 11 U.S.C. Section 546(b), respectfully showing the Court the following:

1. The undersigned, claimant herein, has its principal place of business at 320 Robert S. Kerr, Room 307, Oklahoma City, Oklahoma 73102.
2. The Debtor filed its voluntary petition under CHAPTER 7 on OCTOBER 26, 2009.
3. The above named debtor and the debtors property, which is now property of the estate, is indebted to the Oklahoma County Treasurer for ad valorem property taxes as referenced by the respective tax assessments attached hereto.
4. Ad valorem property taxes constitute liens on the property of the

Debtor pursuant to 68 O.S. Sections 2925, 2929, 3101, 3102 and 3103. While the County maintains it has an ever present interest in taxable property, the assessment date of taxable property in Oklahoma is January 1st of the assessment year pursuant to 68 O.S. Section 2817, although the liens do not attach at that time.

5. To the extent (if any) that applicable law requires the County to take further action to perfect it's lien interest upon the Debtor's properties, the County recognizes that it may be stayed by the provisions of 11 U.S.C. Section 362 from taking such other action as may be required under applicable law to perfect it's interest. Accordingly, pursuant to the provisions of 11 U.S.C. Section 546(b), and for the purpose of perfecting it's lien interest in the Debtor's properties, to the extent, if any, that such interest has not been duly perfected previously, County hereby notifies the Debtor and all parties in interest that the County has a valid, duly perfected first priority lien interest in any and all of the Debtor's assessed and taxable real property pursuant to 68 O.S. Section 3101; a lien interest in any and all of the Debtor's assessed and taxable personal property which arises upon the sale of the same pursuant to 68 O.S. Section 2925 and 2929; and, a lien interest that is superior to all others filed subsequent to it in all other property of the Debtor pursuant to 68 O.S. Section 3102 and 3103; and, 11 U.S.C. Section 546(b).

6. This notification is not intended and shall not be construed as a waiver of, or an election of remedies with respect to, any of the rights and/or remedies that the County may have pursuant to applicable law, and all such rights are expressly reserved. Nothing herein contained shall be deemed to constitute an admission that this Notice is necessary in order for the County to perfect its interest in the Debtor's properties.

Dated: NOVEMBER 13, 2009

Respectfully submitted,

OKLAHOMA COUNTY TREASURER

By:

s/Gretchen Crawford

Gretchen Crawford, OBA #14651

Assistant District Attorney

Oklahoma County Treasurer

320 Robert S. Kerr, Room 307

Oklahoma City, Okla. 73102

(405)-713-1685

CERTIFICATE OF SERVICE

I hereby certify that on the 13TH day of NOVEMBER, 2009, I electronically transmitted the foregoing NOTICE to the Clerk of Court and upon the following Registrants using the CM/EFC System for filing and transmittal of Notice of Electronic Filing.

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s/Gretchen Crawford
Gretchen Crawford